270B.11 DISCLOSURE TO LOCATE TAXPAYERS OWED REFUND.

To locate the named payee on state warrants issued under the Minnesota tax laws and undeliverable by the United States Postal Service, the commissioner may publish in a newspaper of general circulation in this state, or make available to radio or television stations, a list of the name and the last known address of the payee as shown on the returns filed with the commissioner. The list must not contain any additional information set forth on a return. The commissioner may exclude the names of payees whose refunds are in an amount that is less than a minimal amount to be determined by the commissioner. The publication or announcement must include instructions on how to claim the warrants.

History: *1989 c 184 art 1 s 11*